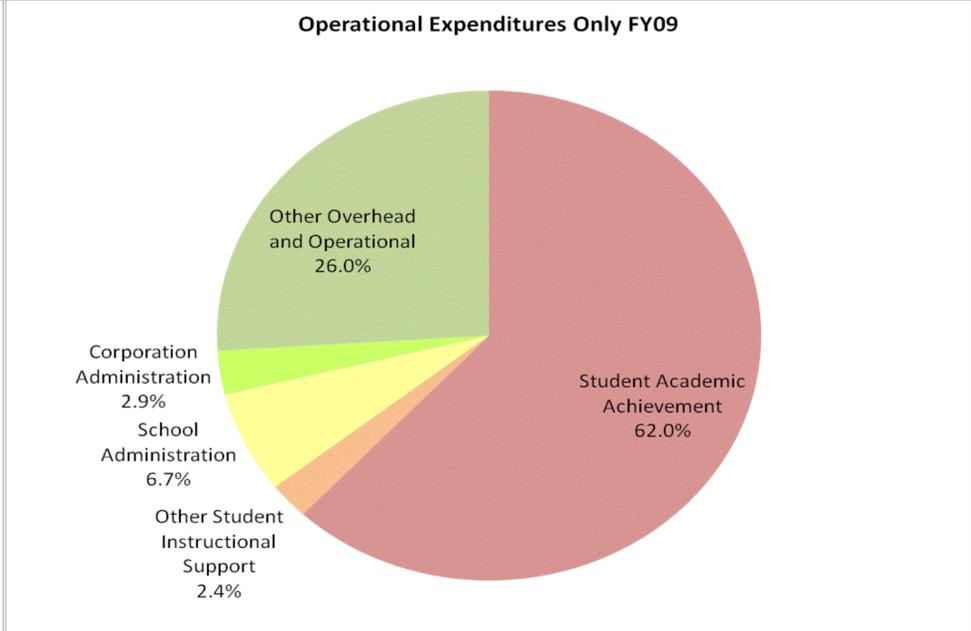
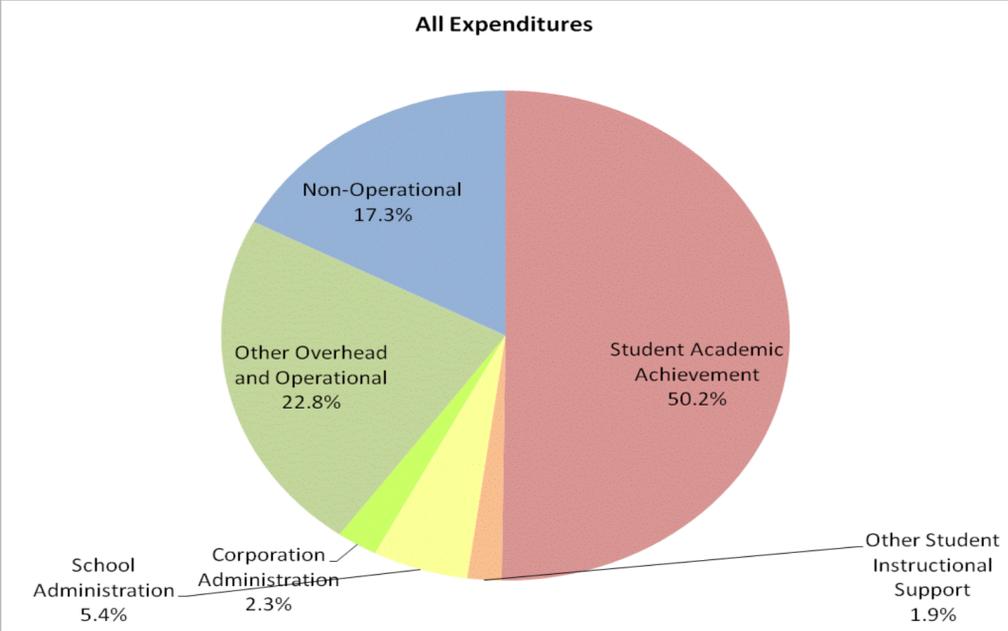


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Putnam Community Schools (6715)**

North Putnam Community Schools (6715)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY08 % of Total		FY09 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2008	Exp	FY 2009	Exp
Student Academic Achievement	\$10,468,865	62.4%	\$14,830,518	61.7%	\$9,118,913	50.5%	\$9,169,507	50.2%
Student Instructional Support	\$1,705,059	10.2%	\$1,724,795	7.2%	\$1,298,523	7.2%	\$1,345,971	7.4%
Overhead and Operational	\$2,946,907	17.6%	\$4,795,981	19.9%	\$4,466,988	24.7%	\$4,580,376	25.1%
Nonoperational	\$1,647,884	9.8%	\$2,695,105	11.2%	\$3,174,775	17.6%	\$3,161,503	17.3%
Grand Total	\$16,768,714		\$24,046,398		\$18,059,199	-24%	\$18,257,357	

	FY1999	FY2006	FY2008	FY2009
Student Instructional Expenditures (Academic Achievement plus Support)	72.6%	68.8%	57.7%	57.6%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Putnam Community Schools (6715)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
Student Academic Achievement								
	11100 Regular Programs; Elementary	\$1,726,238	\$2,283,220	\$2,998,522	\$3,273,093	90%	43%	9%
	11200 Regular Programs; Middle/Junior High	\$800,244	\$987,506	\$1,343,081	\$1,556,569	95%	58%	16%
	11300 Regular Programs; High School	\$1,025,347	\$1,225,060	\$1,736,648	\$1,958,499	91%	60%	13%
	11420 Vocational Education; Agriculture B	\$39,111	\$43,374	\$52,867	\$58,842	50%	36%	11%
	11430 Vocational Education; Distributive Education	\$0	\$978	\$0	\$0		-100%	
	11450 Vocational Education; Consumer and Homemaking	\$38,891	\$56,189	\$62,130	\$69,384	78%	23%	12%
	11470 Vocational Education; Business Education	\$37,298	\$48,588	\$60,673	\$68,050	82%	40%	12%
	11590 Other Vocational Education Programs	\$0	\$75,758	\$0	\$0		-100%	
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$0	\$27,629	\$81,299			194%
	12110 Gifted And Talented; Gifted and Talented	\$46,844	\$15,191	\$14,183	\$18,006	-62%	19%	27%
	12210 Mental Disabilities; Mild Mental Disabilities	\$2,272,742	\$2,730,025	\$377,476	\$470,309	-79%	-83%	25%
	12310 Physical Impairment; Orthopedic Impairment	\$171,022	\$203,760	\$0	\$0	-100%	-100%	
	12340 Physical Impairment; Hearing Impairment	\$36,726	\$0	\$0	\$0	-100%		
	12350 Physical Impairment; Homebound	\$24,778	\$7,280	\$12,186	\$14,816	-40%	104%	22%
	12510 Culturally Different; Communication Disorders	\$189,629	\$77,286	\$0	\$0	-100%	-100%	
	12520 Culturally Different; Compensatory	\$37,733	\$30,831	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$552,887	\$1,497,413	\$0	\$0	-100%	-100%	
	12810 Special Education Preschool	\$126,419	\$136,969	\$124,130	\$112,166	-11%	-18%	-10%
	12900 Other Special Programs	\$44,418	\$53,957	\$12,635	\$13,173	-70%	-76%	4%
	13300 Adult/Continuing Education Programs; Occupational Programs	\$108,062	\$0	\$0	\$0	-100%		
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$0	\$680	\$650	\$270		-60%	-58%
	14200 Summer School Programs; Middle/Junior High School	-\$909	\$365	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$19,435	\$47,923	\$52,082	\$36,922	90%	-23%	-29%
	16100 Remediation Testing	\$18,257	\$13,835	\$15,998	\$14,978	-18%	8%	-6%
	16200 Preventive Remediation	\$43,321	\$3,146	\$12,180	\$12,926	-70%	311%	6%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$247,826	\$277,937	\$336,735	\$337,664	36%	21%	0%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$859,561	\$1,101,006	\$199,773	\$398,475	-54%	-64%	99%
	17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$269,966	\$0	\$0	\$0	-100%		
	22110 Improvement of Instruction; Service Area Direction	\$66,936	\$83,687	\$98,973	\$112,752	68%	35%	14%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$25,184	\$56,870	\$65,389	\$36,028	43%	-37%	-45%
	22130 Improvement of Instruction; Instructional Staff Training	\$26,430	\$56,243	\$56,574	\$25,412	-4%	-55%	-55%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$8,373	\$21,954	\$13,625	\$356	-96%	-98%	-97%
	22220 Library/Media Services; School Library	\$141,880	\$158,716	\$175,667	\$187,909	32%	18%	7%
	22230 Library/Media Services; Audiovisual	\$7,157	\$3,287	\$5,206	\$4,130	-42%	26%	-21%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$59,351	\$2,203	\$1,201	\$905	-98%	-59%	-25%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$88,772	\$110,671	\$102,171		15%	-8%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$0	\$154,533	\$121,107	\$174,534		13%	44%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$2,299	\$4,434	\$2,771	\$38	-98%	-99%	-99%
	25570 Textbooks for Rent or Resale; Materials and Supplies	\$0	\$167,765	\$118,026	\$29,830		-82%	-75%
	26497 2007 Account Code - Teachers Retirement Fund	\$283,337	\$562,828	\$199,364	\$0			
Student Academic Achievement Total		\$9,356,793	\$12,279,569	\$8,408,151	\$9,169,507	-2%	-25%	9%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$54,469	\$0	\$0	\$0	-100%		
	21220 Guidance Services; Counseling Services	\$302,988	\$233,960	\$236,395	\$246,555	-19%	5%	4%
	21240 Guidance Services; Information Services	\$0	\$3,576	\$2,167	\$0		-100%	-100%
	21290 Guidance Services; Other Guidance Services	\$0	\$1,556	-\$2,000	\$18		-99%	
	21340 Health Services; Nurse Services	\$30,523	\$65,278	\$81,004	\$106,700	250%	63%	32%
	21420 Psychological Testing	\$0	\$3,835	\$0	\$0		-100%	
	21490 Other Psychological Services	\$275,892	\$0	\$0	\$0	-100%		
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$693	\$847	\$874	\$712	3%	-16%	-19%
	21810 Special Education Administration; Service Area Direction	\$164,340	\$119,701	\$0	\$0	-100%	-100%	
	21890 Special Education Administration; Other Special Education Administration	\$146,518	\$226,356	\$0	\$0	-100%	-100%	
	21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$528	\$0			-100%
	24100 Office of The Principal	\$503,700	\$759,323	\$862,711	\$991,986	97%	31%	15%
	24900 Other Support Services, School Administration	\$3,617	\$1,305	\$0	\$0	-100%	-100%	
Student Instructional Support Total		\$1,482,741	\$1,415,736	\$1,181,679	\$1,345,971	-9%	-5%	14%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$14,506	\$26,693	\$30,974	\$27,456	89%	3%	-11%
	23120 Board of Education; Service Area Assistants	\$800	\$950	\$711	\$920	15%	-3%	29%
	23150 Board of Education; Legal Services	\$7,118	\$19,363	\$7,893	\$6,763	-5%	-65%	-14%
	23160 Board of Education; Promotion Expenses	\$1,586	\$1,289	\$605	\$1,970	24%	53%	226%
	23190 Board of Education; Other Governing Body Services	\$8,307	\$6,146	\$5,798	\$10,482	26%	71%	81%
	23210 Executive Administration; Office of The Superintendent	\$132,308	\$159,836	\$204,295	\$191,426	45%	20%	-6%
	23220 Executive Administration; Community Relations	\$7,081	\$4,378	\$3,570	\$6,605	-7%	51%	85%
	23230 Executive Administration; Staff Relations and Negotiations	\$18,137	\$13,769	\$13,000	\$13,601	-25%	-1%	5%
	23290 Executive Administration; Other Executive Administration Services	\$222	\$6,118	\$409	\$0	-100%	-100%	-100%
	25130 Fiscal Services; Budgeting	\$54,077	\$35,732	\$45,732	\$55,130	2%	54%	21%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
North Putnam Community Schools (6715)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2008	FY 2009	10 Year Increase	3 Year Increase	1 Year Increase
	25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$0	\$0			-100%
	25150 Fiscal Services; Payroll Services	\$23,984	\$27,434	\$34,876	\$42,701	78%	56%	22%
	25160 Fiscal Services; Financial Accounting	\$22,000	\$0	\$0	\$11,244	-49%		
	25191 Other Fiscal Services; Refund of Revenue	\$0	\$0	\$0	\$23,526			
	25230 Purchasing, Warehousing, and Distribution Services; Warehousing and Distributing	\$37,180	\$20,455	\$18,607	\$34,428	-7%	68%	85%
	25400 Planning, Research, Development and Evaluation	\$2,560	\$0	\$0	\$0	-100%		
	25600 Public Information Services	\$1,875	\$0	\$0	\$0	-100%		
	25870 Administrative Technology Services; Professional Development Costs For Administrative Technology Personnel	\$0	\$0	\$0	\$108			
	25890 Other Technology Services	\$1,223	\$682	\$0	\$0	-100%	-100%	
	25990 Other Support Services, Central	\$96,656	\$73,803	\$2,846	\$0	-100%	-100%	-100%
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$56,067	\$5,521	\$122,844	\$154,729	176%	> 500%	26%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$791,228	\$1,267,112	\$1,274,027	\$1,453,245	84%	15%	14%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$23,421	\$34,541	\$47,177	\$58,999	152%	71%	25%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$120,850	\$132,254	\$181,780	\$177,377	47%	34%	-2%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$2,170	\$1,240	\$0	\$0			
	26499 2007 Account Code - Other	\$64,412	\$754,928	\$152,839	\$0			
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$1,734	\$25,673	\$28,955	\$882	-49%	-97%	-97%
	26700 Operation and Maintenance of Plant Services; Insurance	\$65,103	\$121,486	\$101,760	\$107,109	65%	-12%	5%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$580	\$0	\$0	\$0	-100%		
	27010 Student Transportation; Service Area Direction	\$32,196	\$36,776	\$49,655	\$59,977	86%	63%	21%
	27100 Student Transportation; Vehicle Operation	\$311,558	\$398,329	\$442,625	\$577,961	86%	45%	31%
	27200 Student Transportation; Monitoring Services	\$0	\$16,284	\$14,549	\$13,969		-14%	-4%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$174,234	\$364,530	\$447,413	\$400,628	130%	10%	-10%
	27400 Student Transportation; Purchase of School Buses	\$98,474	\$241,030	\$258,430	\$300,742	205%	25%	16%
	27500 Student Transportation; Insurance on Buses	\$20,894	\$0	\$0	\$0	-100%		
	27900 Student Transportation; Other Student Transportation Services	\$5,850	\$0	\$0	\$0	-100%		
	31100 Food Services Operations; Service Area Direction	\$21,646	\$26,616	\$31,434	\$41,050	90%	54%	31%
	31200 Food Services Operations; Food Preparation and Dispensing	\$204,436	\$269,099	\$332,124	\$356,315	74%	32%	7%
	31300 Food Services Operations; Food Delivery	\$267,612	\$344,417	\$405,648	\$416,622	56%	21%	3%
	31400 Food Services Operations; Food Purchases	\$0	\$39	\$0	\$0		-100%	
	31500 Food Services Operations; Distribution of School Lunch Reimbursements	\$0	\$0	\$294	\$1,353			360%
	31900 Other Food Services	\$5,575	\$67,170	\$23,451	\$33,059	493%	-51%	41%
Overhead and Operational Total		\$2,697,661	\$4,503,692	\$4,284,321	\$4,580,376	70%	2%	7%
Nonoperational								
	33400 Athletic Coaches	\$139,921	\$165,831	\$188,402	\$200,849	44%	21%	7%
	33990 Other Community Services; Other	\$4,014	\$475	\$1,708	\$1,365	-66%	187%	-20%
	41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$58,758	\$0	\$0	\$0	-100%		
	43000 Facilities Acquisition and Construction; Professional Services	\$80,073	\$3,121	\$12,501	\$7,530	-91%	141%	-40%
	45100 Building Acquisition, Construction and Improvements	\$167,400	\$218,852	\$80,196	\$181,015	8%	-17%	126%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$0	\$218,000	\$109,637	\$30,928		-86%	-72%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$30,594	\$132,355	\$117,743	\$118,754	288%	-10%	1%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$110,062	\$8,613	\$18	\$0	-100%	-100%	-100%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$457,400	\$169,396	\$598,206	\$637,716	39%	276%	7%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$22,627	\$46,442	\$12,323	\$23,864	5%	-49%	94%
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$176,065	\$234,827	\$239,965		36%	2%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$64,997	\$0	\$0		-100%	
	52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$47,656	\$106,468	\$166,953		250%	57%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$554,000	\$1,403,000	\$1,694,500	\$1,552,565	180%	11%	-8%
	60700 Nonprogramed Charges; Scholarships	\$0	\$0	\$94	\$0			-100%
Nonoperational Total		\$1,624,850	\$2,654,803	\$3,156,624	\$3,161,503	95%	19%	0%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$151,099	\$201,393	\$87,800	\$0			
	26492 2007 Account Code - Social Security	\$690,236	\$918,253	\$323,522	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$725	\$90,090	\$18,768	\$0			
	26494 2007 Account Code - Group Insurance	\$758,178	\$1,340,931	\$554,580	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$6,431	\$13,903	\$21,086	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$0	\$628,029	\$22,669	\$0			
Prorated By Fund Total		\$1,606,669	\$3,192,598	\$1,028,424	\$0			